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PART VI

PUBLIC ADVERTISEMENTS

FINANCIAL SECRETARIAT.

Official Memorandum dated 3rd June 1954.

Subject:—Sales-tax on Inter-State Transactions.

No. Fl. 1133—S.T. 36-54-1. The Press Note issued by the Governments of Travancore-Cochin, Bombay, Punjab and Manipur, regarding the levy of Sales-tax on Inter-State transactions are hereby published for the information of the public in the State.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

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GOVERNMENT OF TRAVANCORE-COCHIN.

Press Note.

No. Fin: (BG) 1-20668/53.

5th February 1954

According to the interpretation given by the Supreme Court to Art. 286 (1) of the Constitution in their judgment in the State of Bombay Vs. The United Motors (India), Ltd., certain categories of Inter-State transactions come within the taxing powers of the State Government. While the judgment enables the Government of Travancore-Cochin to levy sales-tax on certain categories of non-resident dealers selling goods for delivery and consumption in the Travancore-Cochin State from the 1st April 1951, the Government have after due consideration decided to levy sales-tax on such transactions only from 1st April 1953 the date immediately following that on which the Supreme Court delivered its judgment and to forego the levy prior to that date.

It is likely that the levy of tax on non-resident dealers may cause a certain amount of hardship and inconvenience to the trade. The question how such inconvenience could be alleviated has been under the consideration of this Government. Certain interim arrangements which shall be deemed to have come into force on and from the 1st January 1954 have been decided upon. The arrangements so arrived at are given below:—

1. *Submission of Returns.*—All non-resident dealers who become liable to sales-tax in the Travancore-Cochin State with reference to the Supreme Court judgment shall submit, once in every quarter, returns relating to their turnover in respect of Inter-State transactions pertaining to the Travancore-Cochin State. It will be sufficient if such returns are submitted by post. Returns for the three-quarters of 1953, beginning with 1-4-53 should be submitted immediately.

2. *Submission of Declaration.*—Such returns shall be accompanied by a declaration furnished by the purchasing dealer in this State in respect of transactions covered by the returns. Serially numbered and authenticated forms of declaration will be issued to the purchasing registered dealers in this State in triplicate for the purpose on requisition being made by them. The purchasing dealer in this State will fill up the declaration form in triplicate by mechanical duplication, retain the triplicate with himself and forward the original and duplicate, duly signed by him to the non-resident dealer. The non-resident dealer will fill up columns in the declaration form which he is expected to fill up, retain the original with him and attach the duplicate to the return submitted to the Sales-Tax Officer of the Travancore-Cochin State. The return should also be accompanied by proof of remittance to the credit of

the Travancore-Cochin Government of tax admitted as due by the non-resident dealer on the basis of the return filed by him.

3. *Authority to which the returns shall be submitted.* Returns should be submitted to such authority (or authorities) as will be specified by this State in this behalf. Such authority (or authorities) shall assess the transactions of the non-resident dealer, and, if necessary before making the assessment examine the dealer's accounts at the headquarters of the Sales Tax Officer concerned in the State of the dealer's residence.

4. *Appeals.*—All final appeals against the order of assessment and all proceedings involving the exercise of revisional jurisdiction will be heard and dealt with by the respective authorities in this State at their normal headquarters in this State. The earlier appeals will be heard at the request of the non-resident dealers at one or more central places in the States of their residence.

5. *Payment of Taxes.*—The tax or other amounts due from non-resident dealers either at the time of filing the return, or on assessment or other proceedings, may be paid by crossed cheques, postal orders or demand drafts, remittance in Treasuries in the State not being insisted upon.

The forms in which declarations should be submitted and the designation of the authority (or authorities) dealing with non-resident dealers will be published in due course.

Copies of Travancore-Cochin General Sales-Tax Act, 1125 and the Rules issued thereunder may be had from the Superintendent, Government Press, Trivandrum, on payment.

By Order,
T. K. CHAKRUNNY,
Assistant Secretary to Government,

With the compliments of the
Director of Publicity,
Government of Bombay, Bombay.

P-272
8th March 1954
6-30 P.M.

DEALERS RESIDING OUTSIDE BOMBAY STATE.

*Interim Arrangements Made Under
The Bombay Sales-Tax Act.*

In June 1953, an announcement was made by the Government of Bombay declaring its intention to recover sales-tax under the Bombay Sales Tax Act, 1953, from dealers in India outside the State of Bombay, with effect from 1st April 1953, in view of the interpretations given by the Supreme Court of the provisions of Article 286 of the Constitution. The Government of Bombay has reconsidered this decision in the light of discussion in the Officials Committee meeting held in New Delhi and has agreed to levy sales-tax in such cases from 1st January 1954. The Government of Bombay has, accordingly, decided that the following interim arrangements should be brought into force for levy of sales-tax under the Bombay Sales-Tax Act, 1953, from dealers residing outside the State of Bombay, in respect of transactions taking place on or after the 1st January 1954.

All non-resident dealers who become liable to sales-tax under the Act shall submit once in every quarter returns in respect of their transactions in which goods have actually been delivered in the State of Bombay for the purpose of consumption in this State. Such returns shall

be submitted by post in a prescribed form. Necessary amendments have been carried out in the Bombay Sales-Tax Rules by a notification published in Part IV-B of the Bombay Government Gazette, Extraordinary, dated 8th March 1954. These amendments *inter alia* prescribe two forms of certificates: (i) Form A1 regarding the certificate of registered dealer purchasing goods for resale to registered dealers; and (ii) Form A2a regarding certificate of licenced dealer purchasing special goods for resale. These purchasing dealers should send two copies of the certificates duly filled in to the selling dealers residing outside Bombay State. The non-resident dealers should send one copy of each of the forms along with the return mentioned above. The tax from non-resident dealers may be paid by crossed cheques, postal orders or demand drafts and not necessarily at the treasuries in this State. The returns mentioned above should be submitted to the Sales-Tax Officer, Enforcement Branch, The Bank of India Building, 3rd Floor, Flora Fountain, Fort, Bombay, who will deal with all non-resident dealers. The competent authorities shall assess the sales-tax payable by the non-resident dealer and if necessary before making the assessment, examine the dealer's accounts at the headquarters of the Sales-Tax Officer concerned in the State of the dealer's residence. The Sales-Tax authorities of the dealer's State will also verify, in the course of their inspection of the dealer's accounts, whether any exports to other States have been made and if so, furnish the relevant information to the State entitled to levy tax on such transactions. All final appeals against the order of assessment and all proceedings involving the exercise of revisional jurisdiction will be heard and dealt with at Bombay by the authority in whom such appellate or revisional powers vest. All the earlier appeals will be heard at the request of the dealer at one or more central places in the State of the dealer's residence.

The non-resident dealers should submit their first return covering the period from 1st January 1954 to 31st March 1954 along with the payment of sales-tax according to the return. This return should be submitted on or before 30th June 1954.

The Forms in which the returns should be submitted by the dealers residing outside the State of Bombay will be published in the Bombay Government Gazette in due course.

GOVERNMENT OF PUNJAB

Press Note

In view of the provisions of Article 286 of the Constitution of India and section 29 of Punjab General Sales Tax Act, 1948, all non-resident dealers, who actually deliver goods in the State of Punjab for consumption in the said State are liable to pay Punjab sales-tax. All such non-resident dealers are hereby publicly informed that they should get themselves registered immediately in the Punjab with the Officer on Special Duty (Central Circle), Office of the Excise and Taxation Commissioner, Punjab, Jullundur City.

2. It is further notified for the information of such dealers that the taxable quantum in their case at present is Rs. 50,000. Steps are, however, being taken by the Punjab Government to reduce this taxable quantum to Rs. 5,000 and the preliminary notification in this connection has already issued. Intending dealers should apply to the officer mentioned above for registration along with a treasury receipt of Rs. 5 as registration fee to be deposited in a Government treasury in the Punjab. The registration fee can also be remitted by a Bank Draft or a Crossed Cheque exclusive of Bank commission in favour of the aforesaid Assessing Authority.

3. The non-resident dealers liable for registration shall submit, by post quarterly returns in the prescribed form obtainable from the Assessing Authority above, in respect of inter-State transactions pertaining to the State of Punjab by the 30th July (for the quarter April-June), 30th October (for the quarter July-September) and so on along with the amount of tax payable in the manner already stated above.

4. The Punjab Government have also decided that the personal presence of the non-resident dealer is not necessary at the time of assessment. The Assessing Authority would examine his accounts, at a central place in the dealer's State of residence. Efforts would be made to hear the appeals also in the dealer's State of residence. If the dealer defaults in sending the quarterly returns, he may be required to appear in person before the Assessing Authority.

5. The Punjab Government have further decided that although sales-tax in respect of inter-State transactions is legally chargeable from the non-resident dealers with effect from the 26th of January, 1950, yet keeping in view the hardship of such dealers who did not charge sales-tax from the purchasers, they have decided to enforce the levy of this tax with effect from the 1st of April, 1953, subject, however, to the following exceptions:—

- (a) Where the non-resident dealers were issued notices of assessment or were actually assessed for transactions prior to the first April, 1953, the tax shall be recovered for all transactions prior to the 1st April, 1953, and the subsequent periods.
- (b) Where the non-resident dealers have actually charged sales-tax under the Punjab General Sales Tax Act, 1948, from the purchasers in respect of transactions prior to the Supreme Court Judgment, i.e., 30th March, 1953, the tax charged shall be recovered from such dealers. Such dealers should inform the Officer on Special Duty (Central Circle), Excise and Taxation Commissioner's Office, Jullundur City, immediately and remit the tax charged to the said authority.

6. In Punjab there is a single-point sales-tax and the rate is Rs. 3-2-0 per cent and sales to registered dealers are exempt from tax, provided they are duly mentioned in the certificate of registration of the purchasing dealer.

J. S. UPPAL,

Deputy Secretary, Revenue,
Punjab Government.

GOVERNMENT OF MANIPUR.

Press Note.

Imphal the 30th March 1954.

In accordance with the interpretation of clause 1 (a) of Article 286 of the Constitution of India by the Supreme Court of India in the case: State of Bombay versus United Motors (India) Limited, the Government of Manipur have decided to realise sales tax from non-resident dealers with effect from 1st January 1954, except from such non-resident dealers who have already realised the Manipur sales tax from the consumers or un-registered dealers in Manipur, waiving their claim to the arrear dues which they could have realised under the law. Thus those dealers in India who are resident outside the State of Manipur but are selling goods to the consumers or un-registered dealers in the State of Manipur, the delivery of which are being taken in the State of Manipur for the purposes of consumption, will be liable to pay sales tax to the Government of Manipur. It is, therefore, hereby notified for the information of all concerned that all non-resident dealers liable for registration in accordance with the provisions of the Assam Sales Tax Act as extended to the State of Manipur should get themselves registered in the office of the Taxation Officer, Manipur, Imphal. Such dealers are required to submit half-yearly returns in respect of inter-State transactions pertaining to this State by post. Such returns should be submitted in Form II of the Manipur Sales Tax Rules for the first time, within 30 days of the completion of the period ending 31st March 1954 and thereafter within 30 days of completion of each half-year on 30th September and on 31st March every year.

Sales made by the non-resident dealers to dealers in the State of Manipur registered under the Assam Sales Tax Act as extended to this State, of goods specified in the certificate of registration of such dealers will be exempt from the levy

of sales tax, and in order to claim exemption on account of such sales the non-resident dealers will obtain from the registered dealers of Manipur a declaration form and will send one copy of the declaration form with the return and retain the other for production before the taxing authorities of their own State so as to claim exemption from tax on such sales.

The returns shall also be accompanied by evidence of payment of admitted amounts of the tax.

With a view to afford facility to non-resident dealers the Government have further decided. —

(i) That the sales tax authorities of the State of the dealer's residence will verify in the course of their inspection of the dealer's accounts whether any exports to this State have been made and if so, furnish the relevant information to this State.

The Taxation Officer, Manipur will examine the accounts of the non-resident dealers at the headquarters of the Sales Tax Officer concerned in the State of the dealer's residence, whenever he considers this necessary, before making the assessment on the dealer.

(ii) That appeals and revision applications will as far as possible, be heard at the head quarters of the State of residence of the dealer concerned.

(iii) That tax due from non-resident dealers shall be paid, in advance, by crossed cheques, postal orders or demand drafts.

(iv) That the legal liability of the non-resident dealer to submission of accounts, appearance, etc., within the State would remain; the Government however, have agreed that this liability will not be enforced against the dealer unless he is found to have persistently defaulted in submission of returns or behaved in fraudulent manner.

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P. C. DEB,
Chief Secy. to the Govt. of Manipur.

OFFICE OF THE PRINCIPAL INFORMATION OFFICER TO THE GOVERNMENT OF MYSORE, OLD PUBLIC OFFICES, BANGALORE.

Press Note.

The Government of Mysore have already exempted dramatic performances in the State from payment of entertainment tax. This has been done with a view to encouraging and fostering the growth of the dramatic art as also to developing histrionic talents. This concession of exemption from entertainment tax has now been extended to the whole of Bellary District also.

(P. N. No. 17—81-5-1954).

Press Note.

Supply of Iron Materials from Manufacture of Agricultural Implements

The need for the supply of plough points and other agricultural implements, required by the agriculturists throughout the State, is being increasingly felt and it has now been decided that steel flats required for plough-shares and cart tyres, etc., may be rolled by the Mysore Iron and Steel Works at Bhadravati on a top priority basis for distribution on indents to Co-operative Societies from whom the raiyats may purchase their requirements for the ensuing agricultural operations.

To meet the urgent demand from the agriculturists, the Works have programmed to roll M. S. Flats to the tune of 400 tons of the sizes in demand by the agriculturists:—

1" x 1/2" x 18'	...	...	50 tons
1" x 5/16" x 18'	...	...	100 tons
1" x 3/8" x 18'	...	...	100 tons
1 1/4" x 3/8" x 18'	...	...	50 tons
1" x 1/4" x 18'	...	...	100 tons
			400 tons

With the supply of the above tonnage, i.e., 400 tons of Flats, in addition to the supplies available in the market, it is hoped that the demand will be met.

(P. N. No. 18—81-5-54).

1879

B. N. SRI SATHYAN,
Principal Information Officer.

FOREST DEPARTMENT

OFFICE OF THE CHIEF CONSERVATOR OF FORESTS IN MYSORE, BANGALORE.

Notification dated 2nd June 1954.

No. C. 2-203-54. Sealed tenders will be received at the Office of the Chief Conservator of Forests in Mysore, New Public Offices, Bangalore, for the making of the undermentioned uniforms for a period of one year from the date of acceptance of the tender, for the use of the Forest Subordinates, out of the cloth to be supplied by the Department, according to approved samples which will be open for inspection only in the office stores on any working day during office hours.

2. The tender should be in the form noted hereunder, superscribed as "Tender for the making of uniforms required for the use of the Mysore Forest Subordinates" and the rate for each article should be distinctly written in words as well as in figures. The probable quantity of cloth required for stitching uniforms for Guards as per the prescribed patterns should be furnished separately. Each tender should be accompanied by a challan for having remitted into Reserve Bank of India, Bangalore, a sum of Rs. 250 under "P. Forest Deposit—Remittances" towards earnest money.

3. The tenders should reach the Office of the Chief Conservator of Forests in Mysore, Bangalore, not later than 3 P.M. on Monday the 28th June 1954.

4. The Chief Conservator of Forests in Mysore does not bind himself to accept or reject the lowest or any other tender or to assign any reason therefor.

5. The deposit relating to rejected tenders will be returned.

6. The successful tenderer will be required to execute immediately after the intimation of acceptance of the tender reaches him, an agreement in the required form on a stamped paper of proper value to be procured at his own cost, furnishing a personal security of Rs. 2,000 in addition to the sum of Rs. 250 furnished with the tender which will be treated as cash security. If the tenderer fails to execute the agreement or to furnish the personal security or to duly fulfil the terms of the contract, as required above, the amount of deposit accompanying the tender will be forfeited and the contract cancelled.

7. Soon after the acceptance of the tender, the contractor should, in the presence of the undersigned, cut out of a cardboard, shapes of coats and shorts, etc., of lengths to be prescribed in the bond. The said samples will be kept in the Office Stores for purposes of check, both on the issue of cloth and the receipts of the stitched suits. He is also required to shrink the cloth at his own cost.

8. In the event of breach of any of the conditions of the contract entered into by the tenderer, he and his surety will be made liable for all losses which may be sustained by the department thereby, and they will not participate in any profit accruing thereby to the Department.

One thousand more or less number of khaki drill jubbas for Forest Guards.

One thousand more or less number of shorts for Forest Guards.

NOTE.—(i) Superior khaki thread should be used for stitching uniforms.

(ii) All the articles are to be delivered at the Chief Conservator's Office, New Public Offices, on the date fixed.

(iii) The width of the khaki drill that will be supplied for Guard's Uniform is 29."

MOHAMED AHMED,

Chief Conservator of Forests I/c.

Form of Tender.

Sir,

I offer to make up the undermentioned uniforms noted in the printed notice of 2nd June 1954 at the rates noted against them, and agree to the conditions therein contained. I have enclosed herein challan No., dated or having remitted into Reserve Bank a sum of Rs. 250 under Forest Deposit towards earnest money.

Details of articles	Rate of each article	Quantity of cloth required of each article (yards)
Guard's Uniform Jubbass Shorts	Rs. as.

Yours faithfully,

Station

Signature

Date

Address

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BANGALORE FOREST DIVISION.

Tender Notification dated 4th June 1954.

Re:—Thangadi leases of Hosakote, Devanahally. Doddballapur and Nelamangala Taluks for 1954-56.

It is hereby notified for general information of the public that sealed tenders will be received at the Office of the District Forest Officer, Malleswaram, Bangalore-3, on Wednesday the 30th June 1954 up to 4 P.M. for the exclusive right of collecting Thangadi and Kakke Bark on all State Forests, Minor Forests, Village Forests, Reserves and other Government Occupied lands of the undermentioned four Taluks for 1954-56.

The tenders should be accompanied with an earnest deposit of Rs. 200 in currency notes and the sealed covers should be superscribed as "Tenders for Thangadi Lease" and addressed to the District Forest Officer, Bangalore Division, Sandal Koti Buildings, Malleswaram, Bangalore-3.

The conditions will be the same as those for Thangadi lease notified by the Chief Conservator of Forests in his No. S. 6-21—54-56 dated 19th April 1954.

(1) Hosakote (2) Devanahally (3) Doddballapur (4) Nelamangala.
1972

Resale Notification dated 31st May 1954.

It is hereby notified for the general information of the public that the undermentioned fuel coupe in Sathnur Range will be resold on Monday, the 28th June 1954 by the District Forest Officer, Bangalore, at the District Forest Office, Malleswaram, Sandal Koti Buildings, at 2 P.M.

Such of the persons who are desirous of purchasing the said coupe may attend the sale on the said day and offer their bids.

The other conditions will be same as those for fuel coupes published as per this office notification.

Name of Forest	Working Circle or felling series	Coupe No.	Area in acres	Average yield per acre.
Chilandadi	Hulya F.S.	2-51-55	88.2 acres	2 tons per acre.

1869

J. P. MASCARENHAS,
District Forest Officer.

KOLAR FOREST DIVISION.

Brief Notification dated 31st May 1954.

It is hereby notified for general information that the exclusive right of collecting Minor Forest produce and Lichens on all Government unoccupied lands, Amrit Mahal Kavals, State Forests, Reserve lands and plantations of the Kolar District for 1954-56 i. e., up to end of June 1956 from the date of confirmation will be sold talukwar or unitwar in public auction by the District Forest Officer, Kolar District or any other officer deputed by him on the date and at the place specified below. The sales will commence at 2 P.M. on the date notified and if they are not concluded on the same day they will be continued on the following day at the same hour. These sales are subject to the confirmation by the District Forest Officer or the Chief Conservator of Forests in Mysore as the case may be.

No person will be allowed to bid unless he produces the solvency certificate in the form prescribed by the Government in addition to the usual earnest deposit of Rs. 200 to the sale conducting officer before the sale is commenced.

For further conditions and other particulars; please see the Notification No. S. 66-414—53-54, dated 12th January 1954 of the Chief Conservator of Forests in Mysore, Bangalore, published on pages 57-58 and 59 in Part VI of the Mysore Gazette dated 21st January 1954 or ascertain from the District Forest Officer, Kolar District, Kolar.

Unit for Sale	Place of sale	Date of sale
1. Minor Forest Produce (1) Bangarpet Taluk (2) Srinivasapur "	District Forest Office, 28th June Kolar	1954
2. Lichens— (1) Bangarpet Taluk (2) Malur (3) Mulbagal "		

R. KRISHNAMURTHY,
D.F.O.

TUMKUR FOREST DIVISION.

Resale Notification dated 3rd June 1954.

Auction sale of Thangadi and Kakke Bark
(Tumkur Division).

It is hereby notified for general information that extensive right of collecting thangadi (cassia auriculata) and Kakke (cassia fistula) barks on the all State Forest, Minor Forest, Village Forest, Reserves and other Government unoccupied lands for a period of 24 months from 1st July 1954 to end of June 1956 in the following Taluks will be sold talukwar by public auction by the District Forest Officer, Tumkur, on Monday, the 28th June, 1954 at 2 p.m. in the District Forest Office.

1. Madhugiri Taluk.

2. Pavagada Taluk.

NOTE:—For other conditions and terms of sale, please refer to Notification No. S. 6-21—54-56, dated 19th April 1954 of the Chief Conservator of Forests in Mysore, Bangalore, published in the Mysore Gazette which will read out at the time of the sale.

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K. A. SAMPATH,
D.F.O.

MYSORE FOREST DIVISION.

Abstract Notification dated 25th May 1954.

Timber Auction Sale.

It is hereby notified for the general information that the undermentioned quantities of timber available in the following depot will be sold by public auction on the date noted against it by the District Forest Officer, Mysore Division, Mysore or any other officer deputed by him under the following conditions.

Name of depot	Date of sale	Time of sale	Teak	Other kinds	Remarks
			C.ft.	C.ft.	
Chamarajanagar Timber Depot (including Billigiri Rangan Temple Forest Timber).	Monday, 28th June 1954	2 P.M.	1,000	6,000	More or less

N.B.:—1. The quantities are more or less.

2. Detailed conditions and rules of the sale or as usual and a copy of the detailed sale notification may be had in the District Forest Office, Mysore, during office hours.

3. Defaulters will not be admitted to bid in the sale.

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B. H. GULAB SINGH, D.F.O.

SHIMOGA FOREST DIVISION.

Detailed Notification dated 29th May 1954.

It is hereby notified for information of the public that the undermentioned kind and quantities of logs and tops timber stocked at the 20th mile of Shimoga-Agumbe road will be sold by public auction by the District Forest Officer, Shimoga Division or any other officer deputed by him on Monday the 14th June 1954 at P.M.

Kind	C.ft.
1. Nandi	1,000
2. Matti	400
3. Hunal	100
4. Honne	100
5. Other kinds	200

Total ... 1,800

SALE CONDITIONS.

1. The sale is subject to confirmation by the Conservator of Forests, Shimoga.

2. The Sale Conducting Officer may accept or reject the deposit or any intending purchaser without assigning any reason therefor.

3. Joint bid will not be accepted.

4. Each bidder should deposit with the Sale Conducting Officer Rs. 100 as earnest money.

5. After the sale is over successful bidder must pay the full value of the purchase with sales-tax.

6. As soon as the confirmation of the sale is intimated to the successful bidder should remove the materials purchased by him immediately, failing which the materials will be lying at the risk of the purchaser.

7. The other usual conditions of timber auction sale apply to this sale also.

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B. MARAPPA,
District Forest Officer.

SAGAR FOREST DIVISION.

Sale Notification dated 26th May 1954.

It is hereby notified for general information of the public that the following kinds and quantities of timber will be resold by the undersigned or any other officer deputed by him for the purpose in the respective localities, on the dates and time noted against each:—

Locality	Date and time of sale	Approximate quantity of timber to be resold
Haridravathi plantation area.	18th June 1954, 2 p.m.	Mathi 184 logs, 1,831 c.ft. Hunali 34 do 347 " Yatiga 39 do 576 " Jambe 52 do 427 " Neralu 52 do 468 " Total 335 logs, 3,699 c.ft.

I.V.C. Road near 15th Mile of Shimoga-Balebare road of Jamhalli District Forest. } 19th June 1954, Jalari Rd. 130—1,444 c.ft.
2 p.m.

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Notification dated 3rd May 1954.

Subject:—Tenders for wharf carting and loading into waggons of logs and sizes in Railway yards during the year 1954-55.

Sealed tenders will be received by the District Forest Officer, Sagar Division, Sagar for wharf carting and loading into waggons of logs and sizes in Railway yards during the

year 1954-55 as per schedule put up below up to 4 P.M. on 21st June 1954.

2. Each tender should be accompanied by an earnest money of Rs. 50 (Fifty) only in currency notes and may contain rates for one or more Railway yards.

3. The successful tenderer should deposit in the Government Savings Bank a sum of Rs. 100 as security deposit for due fulfilment of the terms of the contract.

4. The other conditions are as usual and any other particulars required in this behalf may be had from the office of the undersigned on any day during working hours.

Schedule for wharf carting and loading logs and sizes into waggons in Railway yards.

Range	Locality	Quantity Approximate C.ft.	Wharf carting of timber to Railway loading Wharf. Rate for C.ft.	Loading into Waggons. Rate per C.ft.
1 Sagar	Sagar Depot to Sagar Railway Station.	2,000	.....	.....
2 Anandapuram	Anandapuram Depot to Anandapuram Railway Station.	600	.....	.....
3 Do	Kumsi Depot to Kumsi Railway Station.	500	.....	.....

1095

Notification dated 2nd June 1954.

Sale of *Stanlin* Timber and *Softwood* Species in Govardhanagiri State Forest of Sagar Range.

Notice is hereby given that sealed tenders will be received by the undersigned up to 2 P.M. on 29th June 1954, at the District Forest Office, Sagar, towards the right of extraction of softwood species of timber from Govardhanagiri State Forest Division (Sagar Range).

1. Each tender must be accompanied by a certificate from the Amildar of the Taluk in which the tenderer resides in regard to his solvency which should not be less than Rs. 10,000. It should also be accompanied by an earnest money deposit of Rs. 500 (Five hundred) only in the form of currency notes. The tender should be addressed to the District Forest Officer, Sagar, and must be superscribed as "Tender for the extraction of softwood species of timber in Govardhanagiri State Forest", and should be duly insured and registered if sent by post. Each intending tenderer may inspect the forest before the sale date, so that he may have a clear idea of the area and the growing stock. The timber will be sold on the cubic feet basis for the quantity to be extracted.

2. The highest tenderer should, after the acceptance of tender, deposit Rs. 2,000 or one-fourth of the sale amount on the minimum quantity to be extracted during the first year including the deposit already made whichever is less, failing which, the right will be resold at the risk of the original purchaser forfeiting also the deposit already made.

3. The tender will be subject to the acceptance by Government or the Chief Conservator of Forests, as the case may be, who at their discretion may accept or reject any tender without assigning any reason.

4. Within fifteen days from the date of acceptance the purchaser should execute an agreement before the District Forest Officer on a duly stamped paper for due fulfilment of the contract furnishing a security deposit of Rs. 1,000 in the shape of Savings Bank Deposits.

Kind of timber:—Softwood species fit for plywood and match splints, etc.

Period of lease:—Three years from the 15th day of the date of acceptance of tender or from the date of agreement whichever is earlier.

Quantity:—Approximate quantity that could be extracted is 1.0 lakh c.ft. per year on a maximum scale, and 50,000 c.ft. per year on a minimum scale.

For further details, detailed notification may be had from the District Forest Officer, Sagar Division, Sagar.

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D. G. WESLEY,
District Forest Officer.